預先裁定

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新加坡國內稅務局（IRAS）根據第108條及第七附表，就《1947年所得稅法》如何適用於擬議安排發出預先裁定。如有關安排按所述方式執行，裁定對IRAS具約束力。可申請預先裁定的事項包括：擬議代幣發行的稅務處理、代幣在所得稅方面的分類、第10L條對擬議出售的適用，以及代幣付款能否扣除。至於事實問題，例如某納稅人是否屬交易者，則不能申請裁定。費用為固定申請費加按小時收費，IRAS的目標是在收到完整資料後八星期內作出裁定。[1] 我認為，只要集資額超過數百萬元，在新加坡發行代幣前就代幣分類申請裁定都物有所值，因為代幣的定性決定了所得款項是在收取時課稅、遞延課稅，還是屬資本性質。

IRAS會公布部分裁定的摘要。已公布的數碼代幣裁定確認了指南就功能型代幣遞延課稅，以及就提供服務而收取的代幣的處理所採取的立場。交易一旦完成便不能再申請裁定，因此必須在代幣生成事件之前提出申請。

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實務提示

在新加坡出售代幣之前，應擬備裁定申請，說明代幣的功能、發行人的責任、歸屬及禁售條款、庫存分配及所得款項的擬定用途，並請IRAS確認代幣分類及課稅時間。申請應附上白皮書、代幣購買協議，以及為新加坡金融管理局（MAS）目的而取得的法律分類意見（參見第K部分第IV章）。MAS、IRAS及會計文件之間說法一致，是防範日後爭議最有力的保障，因為IRAS首先要找的正是前後矛盾之處。

註釋

1. Income Tax Act 1947，第108條及第七附表（預先裁定）；IRAS，*Advance Ruling System for Income Tax*，收費及服務標準。 ↩

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